Mr. M. K. Devassy *(Adur):* I move that the Committee be authorised to take evidence.

Mr. C. V. Iyyu *(Kunnamkulam):* I had suggested that an Economics Professor from a college may be nominated as a special member.

Mr. M. K. Devassy *(Adur):* There may be one sitting at least in each Taluk.

Mr. K. Achyuta Menon *(Diwan Peishkar):* We can sit in a central place.

Motion that the bill be referred to the Select Committee put and carried

Deputy President: The Advocate-General will be the Chairman and the report should be submitted before the 30th of January, 1940.

The Cochin Land Acquisition Act Amendment Bill

Mr. K. Achyuta Menon *(Diwan Peishkar):* I move that the Cochin Land Acquisition Act Amendment Bill be read in Council.

Mr. K. P. Kannan Nayar *(Secretary to Government):* I second it.

Mr. K. Achyuta Menon *(Diwan Peishkar):* I do not think very much argument is necessary. It is almost a corollary to the Bill which has already been referred to a Select Committee. The amendment proposed is to give a definite percentage of land value to the tenants and it is much more than what is given now.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Land Acquisition Act Amendment Bill.

Mr. K. Achyuta Menon *(Diwan Peishkar):* I move that the Bill be referred to a Select Committee consisting of the Diwan Peishkar, the Advocate-General, Mr. V. K. Kutty, Mr. K. Ashtamoorthi Nambudiripad, Mr. C. V. Iyyu, Mr. P. Govinda Menon and Mr. T. K. Nayar.

Motion put and carried

Deputy President: The Advocate-General will be the Chairman. The Committee will report before 30th January 1940.

The Cochin Municipal Act Amendment Bill*

Dr. A. R. Menon *(Minister for Rural Development):* I move that the Cochin Municipal Act Amendment Bill be read in Council.

* Apperdix II.

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The Cochin Municipal Act XVIII of 1113 does not provide for private scavenging. Section 373 (*b*) of the Act provides for extending the provision relating to scavenging to non-municipal areas. But there is no provision corresponding to section 93 of the repealed Act for private scavenging or for the collection of any fee. Considerable difficulty is being felt to enforce private scavenging in rural areas for the lack of such a provision. Hence the Bill. Unless this amendment is effected the scavenging fee cannot be collected. We were in the habit of collecting it before. But in view of the changes effected this was overlooked. It is only to correct that that this Bill is introduced.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I second it.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Municipal Act Amendment Bill.

Dr. A. R. Menon *(Minister for Rural Development):* I request the President to suspend S. O. No. 32.

Deputy President: It is suspended.

Dr. A. R. Menon *(Minister for Rural Development):* I move that the Bill be taken into consideration.

Motion put and carried

Clauses 2 and 3 of the Bill put and carried

Clause 1 put and carried

The title and preamble put and carried

Dr. A. R. Menon *(Minister for Rural Development):* I move that the Bill be taken up and passed tomorrow.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I second it.

Motion put and carried

The Government Trading Taxation Bill*

Mr. C. A. Kunjunni Raja *(Advocate-General):* I move that the Government Trading Taxation Bill be read in Council. Foreign Governments have now business connection in Cochin and are also carrying on business in Cochin. Under the Income-tax law they cannot be taxed, because under the Income-tax Act only individuals, Hindu undivided families and *tarawads*, companies, firms, and other associations of individuals, can be taxed. Foreign Government will not come within the scope of this Act. There is an Act in British

* Appendix III

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it, it shall proceed to deal with the appeal under the rules applicable to the Court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or appeal.

(4) The provisions of the section with respect to an appellate Court shall, so far as they can be made applicable, apply to a Court exercising revisional jurisdiction under section 95 of the Cochin Code of Civil Procedure, 1111, or other enactment for the time being in force.

28 I. *Pending Proceedings.*—Nothing in section 28A, 28B, 28C and 28D shall be construed to affect the jurisdiction of any Court.—

(*a*) with respect to any suit instituted before the rules under section 28A, 28B, 28C and 28D applicable to the valuation of the suit take effect, or

(*b*) with respect to any appeal arising out of any such suit."

APPENDIX II

THE COCHIN MUNICIPAL ACT AMENDMENT BILL

Preamble.—Whereas it is expedient to further amend the Cochin Municipal Act, XVIII of 1113; It is hereby enacted as follows.—

1. *Short title and commencement.*—This Act may be called the Cochin Municipal Amendment Act, of 111 , and shall come into force at once.

2. *Insertion of a new section, 147 A.*—After section 147 and before section 148 of the Cochin Municipal Act, XVIII of 1113, hereinafter referred to as "the Act", insert the following as section 147 A.—

"147 A. *Cleansing of private latrines, etc.*—Where the property tax levied in a municipality does not comprise a scavenging tax as referred to in clause (*c*) of sub-section (1) of section 74, the executive authority may contract with the owner or occupier of any premises to remove rubbish or filth or any particular kind of rubbish or filth, from such premises or any place belonging thereto on such terms as to times and periods of removal and other matters as may seem suitable to the executive authority, and on payment of fees at such rate calculated to cover the cost of the service as the council may have laid down with the approval of the Government."

3. *Amendment to section 373.*—In clause (*b*) of section 373 of the Act substitute for the figure, word and brackets "(Chapter VIII)" the following.—

"(Sections 139, 140, 141 and 142 of Chapter VII and Chapter VIII)".

APPENDIX III

THE GOVERNMENT TRADING TAXATION BILL

Whereas it is expedient to determine the liability to taxation for the time being in force in Cochin of foreign Governments in respect of any trade or business carried on by or on behalf of such Governments; It is hereby enacted as follows.—

1. (1) *Short title and commencement.*—This Act may be called the Government Trading Taxation Act, 111 .

(2) It shall come into force on such date as Government may, by notification in the Cochin Government Gazette, appoint.

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